

MAY 09 2008

Appl. No. 10/727,794
Amendment and Response to Second Office Action

Attny Docket No. 3539**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Appl. No. : 10/727,794
Applicant : Kurt A. Winiecki
Filed : December 4, 2003
Title : Method and System for Calculating and Presenting Bankruptcy
Preference Payment Defenses

TC/A.U. : 3694
Examiner : Shahid R. Merchant

Attny Docket No. : 3539

Central FAX Number 571-273-8300
Attn: Shahid R. Merchant
Commissioner for Patents
Alexandria, Virginia 22313-1450

RESPONSE TO SECOND OFFICE ACTION

Dear Sir:

This amendment is a response to the Office Action mailed on January 9, 2008.

Amendments to the Claims: none. Previously pending claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 8 of this paper.